



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BONDUEL WATER AND SEWER UTILITY

Principal Office: 117 WEST GREEN BAY STREET
P.O. BOX 67
BONDUEL, WI 54107

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BONDUEL WATER AND SEWER UTILITY**Utility Address:** 117 WEST GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

When was utility organized? 1/1/1939**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR STEVE BERNDT**Title:** DIRECTOR OF MUNICIPAL OPERATIONS**Office Address:**

117 W. GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 8779**Fax Number:** (715) 758 - 6841**E-mail Address:** bonduel@mail.tds.net

Individual or firm, if other than utility employee, preparing this report:

Name: MR. THOMAS KARMAN, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-9933

Telephone: (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MR. TOM ZERNICKE**Title:** CHAIRMAN**Office Address:**

117 WEST GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 2402**Fax Number:** (715) 758 - 6841**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. KARMAN KARMAN, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-9933

Telephone: (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com**Date of most recent audit report:** 2/4/2003**Period covered by most recent audit:** 01/01/2002-12/31/2002

Names and titles of utility management including manager or superintendent:

Name: MR STEVE BERNDT**Title:** DIRECTOR OF MUNICIPAL OPERATIONS**Office Address:**

117 W.GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 8779**Fax Number:** (715) 758 - 6841**E-mail Address:** bonduel@mail.tds.net

Name: MR THOMAS L. ZERNICKE**Title:** VILLAGE PRESIDENT**Office Address:**

117 WEST GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 2402**Fax Number:** (715) 758 - 6841**E-mail Address:**

Name: MS BARBARA WICKMAN**Title:** VILLAGE CLERK/TREASURER**Office Address:**

117 WEST GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 2402**Fax Number:** (715) 758 - 6841**E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MS DONNA RUECKERT

MR SHAWN THORNE

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?
Name of sewerage board/utility commission/committee:

If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	231,342	135,758	1
Operating Expenses:			
Operation and Maintenance Expense (401)	187,683	86,032	2
Depreciation Expense (403)	38,078	36,507	3
Amortization Expense (404)	0	0	4
Taxes (408)	34,355	28,994	5
Total Operating Expenses	260,116	151,533	
Net Operating Income	(28,774)	(15,775)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(28,774)	(15,775)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	18,061	27,010	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	18,061	27,010	
Total Income	(10,713)	11,235	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(10,713)	11,235	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	87,322	68,766	13
Amortization of Debt Discount and Expense (428)	4,874	4,575	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,588	3,390	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	94,784	76,731	
Net Income	(105,497)	(65,496)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(178,073)	(112,577)	19
Balance Transferred from Income (433)	(105,497)	(65,496)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(283,570)	(178,073)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	12,145	4
INTEREST ON SPECIAL ASSESSMENTS	5,916	5
Total (Acct. 419):	18,061	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	231,342	0	0	0	231,342	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	231,342	0	0	0	231,342	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,395,661	2,394,675	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	450,756	411,929	2
Net Utility Plant	1,944,905	1,982,746	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	97,538	97,538	5
Other Investments (124)	110,959	143,314	6
Special Funds (125)	139,870	0	7
Total Other Property and Investments	348,367	240,852	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	304,012		8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,468	12,246	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	355,285	14
Materials and Supplies (150)	4,920	4,920	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	321,400	372,451	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	46,059	3,868	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	46,059	3,868	
Total Assets and Other Debits	2,660,731	2,599,917	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	313,264	313,264	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(283,570)	(178,073)	23
Total Proprietary Capital	29,694	135,191	
LONG-TERM DEBT			
Bonds (221)	1,600,000	0	24
Advances from Municipality (223)	43,654	55,616	25
Other long-Term Debt (224)	0	1,415,000	26
Total Long-Term Debt	1,643,654	1,470,616	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,869	2,363	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,897	35,474	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	28,766	37,837	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	958,617	956,273	38
Total Liabilities and Other Credits	2,660,731	2,599,917	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,395,661	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,395,661	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	450,756	0	0	0	9
Total Accumulated Provision	450,756	0	0	0	
Net Utility Plant	1,944,905	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	411,929				411,929	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,078				38,078	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	992				992	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	39,070	0	0	0	39,070	13
Debits during year						14
Book cost of plant retired	243				243	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	243	0	0	0	243	19
Balance End of Year	450,756	0	0	0	450,756	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,920	4,920	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,920	4,920	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2000 GENERAL OBLIGATION NOTES	434	428	1,347	1
2000 SPECIAL ASSESSMENT B BONDS	33	428	260	2
2001 REVENUE BONDS	2,353	428	44,452	3
Revenue Bond Anticipation Notes	2,054	428	0	4
Total			46,059	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	313,264	1
Changes during year (explain):		2
Balance end of year	313,264	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BOND	01/01/2002	05/01/2021	5.70%	1,600,000	1
Total Bonds (Account 221):				1,600,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2000 SPECIAL ASSESSMENT B BONDS	08/01/2000	08/01/2005	5.12%	30,832	1
2000 GENERAL OBLIGATION NOTES	12/01/2000	12/01/2010	5.15%	12,822	2
Total for Account 223				43,654	
Other Long-Term Debt (224)					
Revenue Bond Anticipation Note	07/01/1997	07/01/2002	5.00%	0	3
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense	34,355	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	34,355	
Taxes paid during year:		
County, state and local taxes	31,359	6
Social Security taxes	2,903	7
PSC Remainder Assessment	93	8
Other (explain):		
NONE		9
Total payments and other debits	34,355	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2002 REVENUE BONDS	0	79,078	65,898	13,180	1
Subtotal	0	79,078	65,898	13,180	
Advances from Municipality (223)					
2000 SPECIAL ASSESSMENT B	906	1,919	2,161	664	2
2000 GENERAL OBLIGATION NOTES	55	669	671	53	3
Subtotal	961	2,588	2,832	717	
Other long-Term Debt (224)					
Revenue Bond Anticipation Note	34,513	8,244	42,757	0	4
Subtotal	34,513	8,244	42,757	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	35,474	89,910	111,487	13,897	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	956,273	0	0	0	0	956,273	1
Add credits during year:							
For Services						0	2
For Mains	2,344					2,344	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	958,617	0	0	0	0	958,617	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN MUNICIPALITY	97,538	1
Total (Acct. 123):	97,538	
Other Investments (124):		
SPECIAL ASSESSMENTS	110,959	2
Total (Acct. 124):	110,959	
Special Funds (125):		
RESTRICTED CASH FOR DEBT	139,870	3
Total (Acct. 125):	139,870	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,468	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,468	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,395,168	0	0	0	2,395,168	1
Materials and Supplies	4,920	0	0	0	4,920	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	431,342	0	0	0	431,342	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	957,445	0	0	0	957,445	6
Other (specify):					0	7
Average Net Rate Base	1,011,301	0	0	0	1,011,301	
Net Operating Income	(28,774)	0	0	0	(28,774)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.85%	N/A	N/A	N/A	-2.85%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	313,264	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(230,821)	3
Other (Specify):		4
Total Average Proprietary Capital	82,443	
Net Income		
Net Income	(105,497)	5
Percent Return on Proprietary Capital	-127.96%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

The Note was paid during 2002, therefore, interest did accrue on the balance outstanding during 2002.

Contributions in Aid of Construction (Account 271) (Page F-17)

The addition to Contributions in Aid of construction to mains was for an adjustment to an assessment levied in prior years.

Identification and Ownership - Contacts (Page iv)

good filer email 8/13/03
August 18, 2003

Mr. Steve Berndt, Director of Municipal Operations
Bonduel Water and Sewer Utility
P.O. Box 67
Bonduel, WI 54107

Dear Mr. Berndt:

A revised schedule of depreciation rates to be effective January 1, 2002, was certified for use by your utility in the order dated October 30, 2001, in docket 630-WR-102. Based upon plant investment balances in the 2002 annual report, these revised rates were not used during 2002. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2003.

If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Bonduel Deprec.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	228,680	1
Total Sales of Water	228,680	
Other Operating Revenues		
Forfeited Discounts (470)	411	2
Other Water Revenues (474)	2,251	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,662	
Total Operating Revenues	231,342	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	145,591	5
General Operating Expenses (680-690)	42,092	6
Total Operation and Maintenance Expenses	187,683	
Other Operating Expenses		
Depreciation Expense (403)	38,078	7
Amortization Expense (404)		8
Taxes (408)	34,355	9
Total Other Operating Expenses	72,433	
Total Operating Expenses	260,116	
NET OPERATING INCOME	(28,774)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	452	20,017	90,435	4
Commercial	93	9,824	32,931	5
Industrial	9	1,207	4,389	6
Total Metered Sales to General Customers (461)	554	31,048	127,755	
Private Fire Protection Service (462)	1		454	7
Public Fire Protection Service (463)	559		92,069	8
Other Sales to Public Authorities (464)	16	2,458	8,402	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,130	33,506	228,680	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	92,069	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	92,069	
Forfeited Discounts (470):		
Customer late payment charges	411	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	411	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,251	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,251	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	20,610	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,816	3
Chemicals (630)	6,004	4
Supplies and Expenses (640)	3,558	5
Repairs of Water Plant (650)	104,603	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	145,591	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	17,345	8
Office Supplies and Expenses (681)	3,188	9
Outside Services Employed (682)	8,394	10
Insurance Expense (684)	3,560	11
Employees Pensions and Benefits (686)	8,870	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	735	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	42,092	
Total Operation and Maintenance Expenses	187,683	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		31,770	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		411	2
Net property tax equivalent		31,359	
Social Security		2,903	3
PSC Remainder Assessment		93	4
Other (specify): NONE			5
Total tax expense		34,355	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222858				3
County tax rate	mills		6.121724				4
Local tax rate	mills		8.551833				5
School tax rate	mills		9.406814				6
Voc. school tax rate	mills		1.801792				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.105021				10
Less: state credit	mills		1.440718				11
Net tax rate	mills		24.664303				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.551833				14
Combined School Tax Rate	mills		11.208606				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.760439				17
Total Tax Rate	mills		26.105021				18
Ratio of Local and School Tax to Total	dec.		0.756959				19
Total tax net of state credit	mills		24.664303				20
Net Local and School Tax Rate	mills		18.669874				21
Utility Plant, Jan. 1	\$	2,394,675	2,394,675				22
Materials & Supplies	\$	4,920	4,920				23
Subtotal	\$	2,399,595	2,399,595				24
Less: Plant Outside Limits	\$	503,411	503,411				25
Taxable Assets	\$	1,896,184	1,896,184				26
Assessment Ratio	dec.		0.897431				27
Assessed Value	\$	1,701,694	1,701,694				28
Net Local & School Rate	mills		18.669874				29
Tax Equiv. Computed for Current Year	\$	31,770	31,770				30
Tax Equivalent per 1994 PSC Report	\$	18,443					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	31,770					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,834		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	90,258		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	94,092	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	309,878		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	27,450		17
Diesel Pumping Equipment (326)	24,815		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,795		20
Total Pumping Plant	372,938	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,446		23
Total Water Treatment Plant	21,446	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,834	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			90,258	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	94,092	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			309,878	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			27,450	17
Diesel Pumping Equipment (326)			24,815	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,795	20
Total Pumping Plant	0	0	372,938	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,446	23
Total Water Treatment Plant	0	0	21,446	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	244,918		26
Transmission and Distribution Mains (343)	1,306,233		27
Fire Mains (344)	0		28
Services (345)	138,020		29
Meters (346)	49,082	1,229	30
Hydrants (348)	103,856		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,842,109	1,229	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,347		36
Transportation Equipment (373)	15,141		37
Other General Equipment (379)	46,602		38
Other Tangible Property (390)	0		39
Total General Plant	64,090	0	
Total utility plant in service directly assignable	2,394,675	1,229	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,394,675	1,229	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			244,918	26
Transmission and Distribution Mains (343)			1,306,233	27
Fire Mains (344)			0	28
Services (345)			138,020	29
Meters (346)	243		50,068	30
Hydrants (348)			103,856	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	243	0	1,843,095	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			2,347	36
Transportation Equipment (373)			15,141	37
Other General Equipment (379)			46,602	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	64,090	
Total utility plant in service directly assignable	243	0	2,395,661	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	243	0	2,395,661	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,234	3,234	1
February			3,272	3,272	2
March			3,860	3,860	3
April			3,775	3,775	4
May			3,856	3,856	5
June			4,370	4,370	6
July			6,266	6,266	7
August			5,099	5,099	8
September			5,346	5,346	9
October			3,635	3,635	10
November			2,767	2,767	11
December			3,118	3,118	12
Total annual pumpage	0	0	48,598	48,598	
Less: Water sold				33,506	13
Volume pumped but not sold				15,092	14
Volume sold as a percent of volume pumped				69%	15
Volume used for water production, water quality and system maintenance				8,426	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,426	19
Volume pumped but unaccounted for				6,666	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				241	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Water Leak					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				32	26
Date of minimum: 7/29/2002					27
Total KWH used for pumping for the year				113,337	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
117 WEST GREEN BAY STREET	1	227	8	288,000	Yes	1
WASHINGTON STREET	2	450	13	684,000	Yes	2
4327 PORTER ROAD	3	420	15	720,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	WEST GREEN BAY STREET	WASHINGTON STREET	PORTER ROAD	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	LAYNE	FAIRBANKS MORSE	5
Year Installed	1939	1959	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	175	370	500	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1939	1995	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	40	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 1			14
Location	WEST GREEN BAY STREET			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1979			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	150			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1979			24
Type	ELECTRIC			25
Horsepower	5			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1939	1979		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	103	143		10
				11
Total capacity in gallons (actual)	50,000	250,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.6840	0.7200	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,670	0	0	0	1,670	1
M	D	6.000	32,379	0	0	0	32,379	2
P	D	6.000	2,912	0	0	0	2,912	3
M	D	8.000	5,008	0	0	0	5,008	4
P	D	8.000	4,094	0	0	0	4,094	5
M	D	10.000	5,310	0	0	0	5,310	6
P	D	10.000	1,251	0	0	0	1,251	7
M	D	12.000	6,015	0	0	0	6,015	8
P	D	12.000	6,625	0	0	0	6,625	9
Total Within Municipality			65,264	0	0	0	65,264	
M	D	10.000	1,356	0	0	0	1,356	10
Total Outside of Municipality			1,356	0	0	0	1,356	
Total Utility			66,620	0	0	0	66,620	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	422	0	0	0	422	7	1
P	1.000	29	0	0	0	29	26	2
M	1.000	146	0	0	0	146	83	3
M	1.500	13	0	0	0	13	3	4
M	2.000	42	0	0	0	42	26	5
M	3.000	3	0	0	0	3		6
M	4.000	4	0	0	0	4	3	7
P	4.000	1	0	0	0	1		8
M	6.000	5	0	0	0	5	3	9
M	8.000	2	0	0	0	2		10
Total Utility		667	0	0	0	667	151	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	537	18	2	0	553	18	1
0.750	3	1	0	0	4	1	2
1.000	20	1	0	0	21	0	3
1.500	14	0	0	0	14	0	4
2.000	10	0	1	0	9	1	5
2.500	1	0	0	0	1	0	6
3.000	3	0	0	0	3	0	7
4.000	1	0	0	0	1	0	8
Total:	589	20	3	0	606	20	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	452	60	7	9	2	23	553	1
0.750	0	4	0	0	0	0	4	2
1.000	0	15	0	2	1	3	21	3
1.500	0	9	0	1	0	4	14	4
2.000	0	5	1	2	0	1	9	5
2.500	0	0	0	0	1	0	1	6
3.000	0	0	1	2	0	0	3	7
4.000	0	0	0	1	0	0	1	8
Total:	452	93	9	17	4	31	606	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	102				102	2
Total Fire Hydrants	103	0	0	0	103	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	30
Number of distribution system valves end of year:	200
Number of distribution valves operated during year:	112

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Repairs to Water Plant (650)-During 2002 the Village painted the water tower for \$85,105.
